

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:)
)
KNIGHT-CELOTEX, LLC, an Illinois) Case No. 09-12200
limited liability company, and) Chapter 7
)
KNIGHT INDUSTRIES I LLC, a Delaware) Case No. 09-12219
limited liability company,) Chapter 7
)
Debtors.) Hon. Pamela S. Hollis
)
) Hearing: September 17, 2009 10:00 a.m.

**NOTICE OF FIRST AND FINAL FEE APPLICATION OF FREEBORN & PETERS LLP
AS COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

To: Service List

PLEASE TAKE NOTICE that on August 26, 2009, Freeborn & Peters LLP ("F&P") filed the *First and Final Fee Application of Freeborn & Peters LLP as Counsel to the Official Committee of Unsecured Creditors* (the "Application") with the United States Bankruptcy Court for the Northern District of Illinois. Through the Application, F&P seeks (a) allowance and approval of \$96,764.00 in compensation for legal services rendered by F&P to the Official Committee of Unsecured Creditors (the "Committee") from April 21, 2009 through June 10, 2009 and \$9,530.35 as reimbursement for expenses incurred, and (b) the Court's authorization and direction to the estates to pay F&P compensation and reimbursement of expenses in the aggregate amount of \$106,294.35. You can obtain a copy of the Application from the Court's website if you are registered with the Court's ECF/PACER system (<https://ecf.ilnb.uscourts.gov>) or by contacting the undersigned.

PLEASE TAKE FURTHER NOTICE THAT a hearing on the Application will take place before the before the Honorable Pamela S. Hollis of the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division, or whomever may be sitting in her place and stead, at 219 South Dearborn Street, Courtroom 644, Chicago, Illinois on Thursday, September 17, 2009 10:00 a.m.

Objections, if any, to the relief requested in the Application must be filed with the Clerk of the Northern District of Illinois, Eastern Division, 219 South Dearborn Street, Chicago, Illinois prior to the hearing on the Application.

At the same time, you should also serve a copy of the objection upon the following so as to be received prior to the hearing on the Application: Freeborn & Peters LLP, 311 S. Wacker Dr., Ste. 3000, Chicago, Illinois 60606 (Attn: Richard S. Lauter).

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: August 26, 2009

FREEBORN & PETERS LLP

By: /s/ Richard S. Lauter
Richard S. Lauter (No. 6182859)
Devon J. Eggert (No. 6289425)
FREEBORN & PETERS LLP
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**UNITED STATES BANKRUPTCY COURT
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In re:)
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) Hearing: September 17, 2009 10:00 a.m.

**FIRST AND FINAL FEE APPLICATION OF FREEBORN & PETERS LLP
AS COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Freeborn & Peters LLP (“F&P”), former counsel to the Official Committee of Unsecured Creditors (the “Committee”) appointed in the above-captioned bankruptcy cases, hereby submits the *First and Final Fee Application of Freeborn & Peters LLP as Counsel to the Official Committee of Unsecured Creditors* (the “Final Fee Application”), relating to services rendered and expenses incurred from April 21, 2009 through June 10, 2009, and in support thereof, states as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction over this matter pursuant to sections 1334 and 157(a) of title 28 of the United States Code and Internal Operating Procedure 15(a) of the United States District Court for the Northern District of Illinois. This is a core proceeding pursuant to section 157(b)(2) of title 28 of the United States Code. Venue is proper in this district pursuant to sections 1408 and 1409 of title 28 of the United States Code.

2. The statutory predicates for the relief requested herein are sections 330, 331, 503(b), and 507(a)(1) of the United States Code (the “Bankruptcy Code”), Rule 2016 of the

Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), and Rule 5082-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Illinois (the “*Local Rules*”).

BACKGROUND

3. On April 6, 2009 (the “*Petition Date*”), the above-captioned debtors (the “*Debtors*”) filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Northern District of Illinois (the “*Court*”).

4. Bank of America, N.A. (“*B of A*”) was the Debtors’ senior secured lender, holding a lien on substantially all of the Debtors’ assets. On the Petition Date, the Debtors filed their *Emergency Motion to Use Cash Collateral* (the “*Cash Collateral Motion*”) in order to use the cash collateral of B of A, pursuant to section 363 of the Bankruptcy Code. The Debtors and B of A subsequently submitted several agreed orders with respect to the Debtors’ use of cash collateral, each of which were entered by the Court.

5. On April 22, 2009 the Office of the United States Trustee (the “*U.S. Trustee*”) appointed the Committee as an official committee to represent the interests of unsecured creditors of the Debtors pursuant to section 1102 of the Bankruptcy Code.

6. On that same day, the Committee selected F&P as its counsel, and on April 28, 2009, the Court entered an order authorizing the retention of F&P as counsel to the Committee, effective as of April 21, 2009. B of A consented to a “carveout” of its collateral for F&P’s services as counsel to the Committee, and such “carveout” is reflected in the *Second Interim Agreed Order Authorizing Use of Cash Collateral* (the “*Second Cash Collateral Order*”) and the *Third Interim Agreed Order Authorizing Use of Cash Collateral* (the “*Third Cash Collateral Order*” and together with the Second Cash Collateral Order, the “*Cash Collateral Orders*”), entered on April 23, 2009 and May 15, 2009, respectively.

7. On May 21, 2009, the Debtors filed a *Motion for Authorization and Approval of Payment Procedure to Professionals from Carveout of Bank of America's Collateral*, and the Court entered an order (the “*Compensation Procedures Order*”) granting the motion on May 26, 2009.

8. Pursuant to the Compensation Procedures Order, professionals retained in the Debtors’ cases (including F&P), were allowed to submit monthly fee statements (the “*Monthly Statements*”) in order to receive interim approval and payment of compensation. The first Monthly Statement covered the period from the Petition Date through May 31, 2009. The Debtors were authorized to pay retained professionals 80% of requested compensation and 100% of reimbursable expenses for each Monthly Statement if no objections were raised within ten (10) days of receipt thereof.

9. On June 10, 2009, in accordance with the Compensation Procedures Order, F&P submitted its monthly statement (the “*Monthly Statement*”) in the amount of \$63,247.75 for services rendered and expenses incurred for the period from April 6, 2009 through May 31, 2009. No objections were received to the Monthly Statement, but F&P did not receive payment for 80% of the compensation and 100% of the reimbursable expenses requested in the Monthly Statement.

10. On June 11, 2009, the Debtors’ cases were converted to cases under chapter 7 of the Bankruptcy Code. As such, the Committee effectively disbanded on that same date.

RELIEF REQUESTED

11. F&P rendered services on behalf of the Committee from April 21, 2009 through June 10, 2009 (the “*Fee Application Period*”). F&P seeks approval of compensation for the Fee Application Period in the amount of \$96,764.00 and reimbursable expenses for the Fee Application Period in the amount of \$9,530.35, for a total of \$106,294.35.

12. A detailed schedule of services rendered and expenses incurred (broken down by project category) by F&P during the Fee Application Period is attached hereto and incorporated herein as *Exhibit A*.

13. As of the date of this Final Fee Application, F&P has received no compensation on account of services performed and expenses incurred with respect to its representation of the Committee in these cases.

14. By this Final Fee Application, F&P seeks an order: (1) allowing F&P \$96,764.00 in compensation and \$9,530.35 in reimbursable expenses for the Fee Application Period as chapter 11 administrative expenses of the Debtors' estates pursuant to sections 503(b) and 507(a)(1) of the Bankruptcy Code; and (2) authorizing payment to F&P in the amount of \$106,294.35, representing amounts owing to F&P on account of the Final Fee Application and authorized by the Cash Collateral Orders.

DISCUSSION

15. Section 330(a) of the Bankruptcy Code provides, in pertinent part, that:

[T]he court may award . . . reasonable compensation for actual, necessary services rendered by the . . . attorney and by any paraprofessional person . . . and . . . reimbursement for actual, necessary expenses. . . . In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including – (A) the time spent on such services; (B) the rates charged for such services; (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under [the Bankruptcy Code]; (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and (E) whether the compensation is reasonable, based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

16. The Seventh Circuit Court of Appeals has stated that:

The computation of hourly fees depends on the number of hours “reasonably” expended, the hourly rate of each [professional], the calculation of the time value of money (to account for delay in payment), potential increases and decreases to

account for risk and the results obtained, and a complex of other considerations under the heading of "billing judgment."

Kirchoff v. Flynn, 786 F.2d 320, 325 (7th Cir. 1986). Additionally, other courts of appeal have recognized that:

[I]t is important for the court to maintain a sense of overall proportion and not become enmeshed in meticulous analysis of every detailed facet of the professional representation. It is easy to speculate in retrospect that the work could have been done in less time or with fewer attorneys or with an associate rather than a partner. On the other hand, it is also possible that [the client] would not have enjoyed the success it did had its counsel managed matters differently.

Boston and Main Corp. v. Moore, 776 F.2d 2, 10 (1st Cir. 1985) (citations omitted).

17. In reviewing the Final Fee Application, the Court should be guided by the Seventh Circuit's instruction to ascertain whether such services were rendered and billed in accordance with the established market for legal services in similar matters:

[I]t is not the function of judges in fee litigation to determine the equivalent of the medieval just price. It is to determine what the lawyer would receive if he was selling his services in the market rather than being paid by court order.

In re Continental Illinois Securities Litigation, 962 F.2d 566, 568 (7th Cir. 1992); *see Mann v. McCombs (In re McCombs)*, 751 F.2d 286, 288 (8th Cir. 1984) (section 330 "is meant to encourage high standards of professional legal practice in the bankruptcy courts. . . . Bankruptcy courts must consider whether the fee awards are commensurate with fees for professional services in non-bankruptcy cases, thus providing sufficient economic incentive to practice in bankruptcy courts.").

18. In *Continental Securities*, the Seventh Circuit found error in the lower court's practice of: (a) placing ceilings on the hourly rates of all lawyers; (b) refusing to allow paralegal services to be compensated at market rate; (c) refusing to award a risk multiplier; (d) making large across-the-board cuts in research time; (e) making large across-the-board cuts in conference

time; and (f) refusing to allow attorneys to bill computerized legal research services (*e.g.*, LEXIS). *Continental Illinois Securities Litigation*, 962 F.2d at 568-70.

19. In evaluating the Final Fee Application, the Court should consider the novelty and difficulty of the issues presented, the skill required to perform the legal services properly, the preclusion of other employment caused by F&P's retention in this case, the customary fees charged in similar cases, the existence of time limits under which the services were rendered, the results obtained, the experience and ability of the attorneys involved, and the amount of awards of compensation in similar cases. *See In re Alberto*, 121 B.R. 531, 534 (Bankr. N.D. Ill. 1990).

20. F&P's hourly rates of compensation for those attorneys and para-professionals during the Fee Application Period range from \$40 to \$620 (however, no professional with an hourly rate in excess of \$590 has performed services herein). Those rates are comparable to rates charged by other practitioners having the same amount of experience, expertise, and standing for similar services in this jurisdiction. F&P consistently and consciously made every reasonable effort to represent the Committee in the most economical, efficient, and practical manner possible.

21. A summary of the compensation requested herein regarding each of F&P's professionals and para-professionals is set forth below:

Timekeeper	Title	Year of Illinois Bar Admission	Hourly Rate	Total Hours	Total Compensation Requested
Cain-Lyle, Maurita V.	Paralegal	N/A	\$210.00	6.2	\$1,302.00
Eggert, Devon J.	Associate	2006	\$295.00	43.6	\$12,862.00
Fawkes, Thomas R.	Partner	2002	\$450.00	16.9	\$7,605.00
Franczyk, Cathleen	Paralegal	N/A	\$215.00	22.6	\$4,859.00
Hammer, Aaron L.	Partner	1997	\$590.00	13.3	\$7,847.00
Jackiw, Brian J.	Associate	2008	\$275.00	16.6	\$4,565.00
Jazwiec, Jenny	Paralegal	N/A	\$145.00	1.6	\$232.00
Lauter, Richard S.	Partner	1982	\$550.00	74.8	\$41,140.00
Morris, Wendy E.	Associate	2003	\$315.00	2.8	\$882.00

Timekeeper	Title	Year of Illinois Bar Admission	Hourly Rate	Total Hours	Total Compensation Requested
Pieper, Laura C.	Associate	2001	\$315.00	48.2	\$15,183.00
Sim, Noelle S.	Paralegal	N/A	\$165.00	1.4	\$287.00
			TOTAL:	248.0	\$96,764.00
				BLENDDED RATE:	\$390.18

22. No agreement or understanding exists between F&P and any other person for the sharing of compensation received or to be received in connection with this chapter 11 case, other than as disclosed or authorized pursuant to the Bankruptcy Code, Bankruptcy Rules, and the Local Rules.

23. F&P reserves the right to correct, amend, or supplement this Final Fee Application, including, without limitation, to seek payment in the event this Final Fee Application is not approved in full.

SERVICES PERFORMED

24. This Final Fee Application sets forth in detail the work performed by F&P and the time spent during the Fee Application Period.

A. **General** **\$26,368.50**

25. F&P spent 57.0 hours at a cost of \$26,368.50 on general matters. This category primarily includes time spent reviewing incoming pleadings, correspondence, and notices, preparing for and attending Court hearings on general case matters, corresponding with parties-in-interest concerning general case matters, and performing necessary administrative tasks typically associated with a committee representation (including performing court filings, maintaining and updating dockets, calendars, and correspondence files, and retrieving necessary documents). Finally, this category includes matters which encompass more than one discrete category.

B. Claims Analysis and Operations \$770.00

26. F&P spent 1.7 hours at a cost of \$770.00 on claims analysis and operations. This category primarily includes time spent reviewing claims against the Debtors, and proofs of claim filed in these cases.

C. Schedules and Reports \$1,634.50

27. F&P spent 3.5 hours at a cost of \$1,634.50 on schedules and reports issues. This category primarily includes time spent reviewing and analyzing the schedules, statements of financial affairs, and monthly operating reports filed by the Debtors.

D. F&P Retention and Fee Applications \$10,206.50

28. F&P spent 30.3 hours at a cost of \$10,206.50 related to the retention of F&P and fee applications. This category primarily includes time spent preparing F&P's retention application and fee applications, handling details of F&P's engagement by the Committee, and evaluating any and all related issues such as conflict and disclosure issues.

E. Other Professional Retention and Fee Applications \$7,491.00

29. F&P spent 17.1 hours at a cost of \$7,491.00 on other retention and fee application issues. This category primarily includes time spent reviewing the retention applications of each of the Debtors' professionals, preparing an objection to the retention of Kaufman & Company as the Debtors' investment banker, and negotiating with the Debtors and B of A regarding the same.

F. Committee Meetings and Governance \$10,381.00

30. F&P spent 24.3 hours at a cost of \$10,381.00 on Committee meetings and governance issues. This category primarily consists of time spent preparing for and conducting meetings of the Committee, drafting minutes of Committee meetings, drafting the Committee by-

laws, ensuring that the Committee was governed pursuant to applicable requirements, and addressing inquiries of Committee members with respect thereto.

G. Creditor Inquiries, Negotiations and Settlement \$642.50

31. F&P spent 1.4 hours at a cost of \$642.50 on creditor inquiries, negotiations and settlement. This category includes time spent responding to inquiries of unsecured creditors concerning their claims against the Debtors' estates, and corresponding with parties-in-interest concerning unsecured creditor issues.

H. Asset Sales \$4,154.50

32. F&P spent 11.0 hours at a cost of \$4,154.50 on asset sale issues. This category includes time spent analyzing the potential benefits of a sale and the motion to sell assets outside the ordinary course of business. This category also includes time spent reviewing potential investment banker candidates and entertaining inquiries from creditors and potential purchasers of the Debtors' assets.

I. Secured Creditors \$35,115.50

33. F&P spent 101.7 hours at a cost of \$35,115.50 on secured creditor issues. This category primarily consists of time spent conducting and preparing an exhaustive analysis of B of A's collateral, investigating potential claims against B of A, analyzing and negotiating the Cash Collateral Orders, engaging in discussions with parties-in-interest regarding B of A's secured claims, and other potential issues arising between the Debtors and B of A.

REASONABLE EXPENSES INCURRED

34. Detailed itemizations of all expenses incurred are incorporated in the detailed itemization of expenses attached hereto. Expenses during the Fee Application Period were incurred in the following general categories:

(a) Photocopying: F&P incurred copying and printing charges in the amount of \$596.10. F&P charges clients \$0.10 per copy and maintains a record of in-house copies made through a computerized system. This procedure requires an operator to key in a client's code number on a keypad attached to the copier. For large projects, F&P uses outside copy services for purposes of efficiency and charges amounts actually incurred. No such outside copying service was used in this case.

(b) Outside Teleconferencing: F&P incurred expenses in the amount of \$94.39 in connection with teleconferencing services. These expenses were necessary in order to conduct Committee meetings telephonically. F&P makes no profit on these expenses.

(c) Title/UCC Searches: F&P incurred expenses in the amount of \$8,555.00 in connection with performing certificate of good standing searches and lien searches on substantially all of the real and personal property of the Debtors, and obtaining reports of all pending litigation against the Debtors, for the purpose of analyzing B of A's purported liens. This expense was necessary in order to effectively represent the Committee's interest with respect to various issues involving security interests and the Debtors' assets.

(d) Other Fees, Other Outside Services, Miscellaneous Expenses, and Meal and Travel Expenses: F&P incurred expenses in the amount of \$284.86 in connection with necessary fees in other categories. Such categories included wire fees for funds transfers, outside document filing, messenger service fees, court docket fees and retrieval services, and miscellaneous meals and transportation costs.

35. All expenses incurred by F&P in connection with its representation of the Committee were ordinary and necessary expenses. All expenses billed to the Committee were billed in the same manner as F&P bills non-bankruptcy clients.

36. F&P does not bill its clients or seek compensation in this Final Fee Application for certain overhead expenses, such as local and long-distance telephone calls, secretarial services, and facsimile transmissions. Such expenses are factored into F&P's hourly rates. F&P has not included certain other charges described herein in its overhead because it has determined that it is fairer to its smaller clients who use proportionately less of these services to have these expenses billed separately.

BENEFIT TO THE ESTATES

37. F&P remained active on all matters in its representation of the Committee during the chapter 11 proceedings, and F&P filed the appropriate pleadings to ensure that the rights of unsecured creditors were protected in accordance with the Bankruptcy Code.

38. F&P's services included an exhaustive investigation into the status of B of A's liens against the Debtors' property to determine whether such liens were properly perfected and fully enforceable, as well as an analysis of potential causes of action against B of A.

39. F&P also took actions to maximize recoveries to all unsecured creditors. Such actions included efforts to facilitate a negotiated settlement between the Debtors and B of A regarding several points of disagreement, and taking actions necessary to maximize the potential sale of the Debtors as a going concern, such as objecting to the Debtors' attempts to retain an investment banker that had previously proved unsuccessful in selling the Debtors' operations and working with the Debtors and B of A in an effort to find a qualified alternative investment banker. Finally, F&P analyzed B of A's motion to convert the cases to chapter 7 proceedings, and advised the Committee as to the benefits and disadvantages of conversion.

40. F&P submits that the aforementioned services, among others, benefited the estates by ensuring that the Debtors' assets were properly preserved and administered, and that the value of the estates were maximized for the benefit of all parties-in-interest.

NOTICE

41. Pursuant to Bankruptcy Rule 2002(a)(6), twenty days' notice of this Final Fee Application has been provided to: (a) the Debtors and their counsel; (b) the Office of the United States Trustee; (c) all parties who have filed a request to receive notice pursuant to Bankruptcy Rule 2002; and (d) all creditors and parties-in-interest listed on the Debtors' creditor matrix.

WHEREFORE, F&P respectfully requests that the Court enter an order:

- (a) allowing F&P \$96,764.00 in compensation for the Fee Application Period as chapter 11 administrative expenses of the Debtors' estates pursuant to sections 503(b) and 507(a)(1) of the Bankruptcy Code;
- (b) allowing F&P \$9,530.35 in reimbursable expenses for the Fee Application Period as chapter 11 administrative expenses of the Debtors' estates pursuant to sections 503(b) and 507(a)(1) of the Bankruptcy Code;
- (c) authorizing payment to F&P of \$106,294.35, representing amounts owing to F&P on account of the Final Fee Application; and
- (d) granting such other and further relief as the Court deems just and proper.

Dated: August 26, 2009

FREEBORN & PETERS LLP

By: /s/ Richard S. Lauter
Richard S. Lauter (No. 6182859)
Devon J. Eggert (No. 6289425)
FREEBORN & PETERS LLP
311 South Wacker Drive, Suite 3000
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limited liability company,) Chapter 7
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Debtors.) Hon. Pamela S. Hollis
)
) Hearing: September 17, 2009 10:00 a.m.

CERTIFICATE OF SERVICE

I, Richard S. Lauter, an attorney, do hereby certify that on August 26, 2009, I caused the attached *Notice of Application for the First and Final Fee Application of Freeborn & Peters LLP as Counsel to the Official Committee of Unsecured Creditors* and the *Cover Sheet for the First and Final Fee Application of Freeborn & Peters LLP as Counsel to the Official Committee of Unsecured Creditors* to be served on parties electronically via the CM/ECF system and upon the Creditors' matrix via U.S. Mail postage prepaid.

/s/ Richard S. Lauter

SERVICE LIST

CM/ECF System Electronic Mail Notice List

The following is the list of parties who are currently on the list to receive e-mail notices for this case.

Kimberly A Bacher kimberly.bacher@goldbergkohn.com
Barry A. Chatz as Chapter 7 Trustee for the Estates of the Debtors,
bchatz@ecf.epiqsystems.com;jbmedziak@arnstein.com;blsutton@arnstein.com
Barry A Chatz bachatz@arnstein.com,
bchatz@ecf.epiqsystems.com;jbmedziak@arnstein.com;blsutton@arnstein.com
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John F Hiltz jhiltz@loeb.com
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hmartinez@gouldratner.com
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Mary E Olson molson@wildman.com
David K Welch dwelch@craneheyman.com,
gbalderas@craneheyman.com;jdan@craneheyman.com
Stephen A Yokich syokich@cornfieldandfeldman.com, BFyfe@cornfieldandfeldman.com

U.S. Mail

See attached Creditors' Matrix

Label Matrix for local noticing

0752-1

Case 09-12200

Northern District of Illinois

Chicago

Wed Aug 19 10:31:13 CDT 2009

Caterpillar Financial Services Corporation

2120 West End Avenue

11th Floor

Nashville, TN 37203-5251

Andritz Inc.

1115 Northmeadow Parkway

Roswell, GA 30076-3857

Beltway Houston Industrial, L.P.

c/o Mark E. Leipold

Gould & Ratner LLP

222 N. LaSalle Street

Suite 800

Chicago, IL 60601-1086

Knight-Celotex, LLC

One Northfield Plaza, #400

Northfield, IL 60093-1215

U.S. Bankruptcy Court

Eastern Division

219 S Dearborn

7th Floor

Chicago, IL 60604-1702

3PL

Attn Gary Alvord

3611 109th St

Urbandale, IA 50322-8102

A M METAL SPECIALTIES

410 W SECOND AVENUE

SOUTH WILLIAMSPORT, PA 17702-7233

A&A TRUCKING, INC.

6810 WHISPERING PINES ROAD

ORLANDO, FL 32824-8963

ABF FREIGHT SYSTEMS, INC.

P O Box 1925

New Kingstown, PA 17072-1925

ACC BUSINESS

P O BOX 13136

NEWARK, NJ 07101-5636

ACE COMPUTERS

P.O. BOX 1036

CHARLOTTE, NC 28201-1036

ACE DETECTIVE & SECURITY

AGENCY, INC

11 BELLEGARDS AVE

LEWISTON, MAINE 04240-4123

ACME PACKAGING SYSTEMS

P.O.BOX 71506

CHICAGO, IL 60694-1506

ADT SECURITY SERVICES

P O BOX 371967

PITTSBURGH, PA 15250-7967

ADVANTAGE GASES AND TOOL

P.O.BOX 8361

PORTLAND, ME 04104-8361

AEP INDUSTRIES

925 WESTCHESTER AVE

WHITEPLAINES, NY 10604-3507

AGET MANUFACTURING COMPANY

C/O GILRO ASSOCIATES, INC.

WESTMINSTER, MD 21158

AI Credit Corp

PO Box 9045

New York, NY 10087-9045

AJILON PROFESSIONAL AGENCY, INC

DEPT CH 14031

PALATINE, IL 60055-4031

ALBANY INTERNATIONAL

PO BOX 75158

CHARLOTTE, NC 28275-0158

ALEDCO, INC

1810 EAST RACE STREET

ALLENTOWN, PA 18109-9584

ALL STATE POLYETHYLENE CORP

PO BOX 900

ENFIELD, NH 03748-0900

ALLEN LUND COMPANY

P. O. BOX 1369

La Canada, CA 91012-5369

ALLIED WASTE SERVICES

P.O. BOX 9001099

Louisville, KY 40290-1099

AMERI CO CARRIERS INC

NW 5024

PO Box 1450

Minneapolis, MN 55485-5024

AMERICAN INFOSOURCE LP AS AGENT FOR

FIA CARD SERVICES, NA/BANK OF AMERICA

PO Box 248809

Oklahoma City, OK 73124-8809

AMERICAN SPRINKLER COMPANY

P O BOX 4748

Covington, LA 70434-4748

AMERICAN STEEL & ALUMINUM CORP

PORTLAND, ME 04104

AMERIGAS-LEWISTON ME
45-47 Riverside Street
LEWISTON, ME 04240-6247

ANDERSEN 2000 INC
306 DIVIDEND DR
PEACHTREE CITY, GA 30269-1908

ANDRITZ
P.O. Box 8500 (S-8785)
Philadelphia, PA 19178-8500

APPLACHIAN POWER COMPANY
P. O. BOX 24415
Canton, OH 44701-4415

APPLIED INDUSTRIAL TECHNOLOGIE
38 DEPOT ST
LIVERMORE FALLS, ME 04254-1311

APPLIED INDUSTRIAL TECHNOLOGIES
22510 NETWORK PLACE
Chicago, IL 60673-1225

APPLIED INDUSTRIAL TECHNOLOGIES
514 MOUNT CROSS RD.
Danville, VA 24540-4057

ARCH CHEMICALS
SMYRNA IND.BIOCIDES
SMYRNA, GA 30080

ARCHER DANIEL MIDLAND
P O BOX 92572
Chicago, IL 60675-0001

AROUND THE CLOCK STAFFING
SERVICES, INC.
412 NORTH VAN BUREN ROAD
EDEN, NC 27288-2608

ARROW TRUCKING CO.
C/O Transportation Alliance Bank
Ogden, UT 84415-0766

ASTEN JOHNSON - FELTS
P. O. BOX 751985
Charlotte, NC 28275-1985

AT & T MOBILITY
NATIONAL BUSINESS SERVICES
CAROL STREAM, IL 60197-9004

ATLANTIC & CARIBBEAN ROOF
CONSULTING, LLC
1839 NW 29TH ST.
OAKLAND PARK, FL 33311-2123

ATLANTIC PLYWOOD
8 ROESSLER
WOBURN, MA 01801-6258

ATLANTIC PUMP & ENGINEERING
51 EAGLE DR
Sanford, ME 04073

ATLANTIC SWEETNER CO INC
P.O. BOX 1146
HAMMONTON, NJ 08037-5146

ATMOS ENERGY MARKETING LLC
RE: ACCT# 9678442)
PO Box 409819
Atlanta, GA 30384-9819

AUBUCHON HARDWARE CO
590 LISBON ST
LISBON FALLS, ME 04252

AUTOMATION PRODUCTS INC.
3030 MAX ROY STREET
HOUSTON, TX 77008-6294

AVERY WEIGH-TRONIX LLC
P.O. BOX 1477
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American Electric Power
PO Box 2021
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American Forest & Paper Assoc
Accounting Dept at 1111
19th St NW #800
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B & W DISPOSAL, INC.
P O BOX 190
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BANK OF AMERICA
COMMERCIAL CARD SERVICES
Palatine, IL 60055-8036

BARCODE DISCOUNT
218 S. WABASH AVE. SUITE 500
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BARD & SONS CO.
P.O BOX 6
LEOLA, PA 17540-0006

BARKER-JENNINGS CORPORATION
P. O. BOX 11289
LYNCHBURG, VA 24506-1289

BASTIAN TIRE SALES INC
430 WASHINGTON BLVD.
WILLIAMSPORT, PA 17701-5298

BATES FINISHING SUPPLY INC
168 AYER RD
LITTLETON, MA 01460-1133

BEERMAN PRECISION, INC.
4206 HOWARD AVENUE
NEW ORLEANS, LA 70125-1327

Bekaert Carding Solutions
P.O. BOX 5029
GREENVILLE, SC 29606-5029

BEST RATES, INC.
10 MONTGOMERY LANE
OWL'S HEAD, ME 04854-3126

BIG BOYS NAPA
123 S SECOND ST
SUNBURY, PA 17801-2626

BLACK BROTHERS COMPANY
1315 BAKER ROAD
HIGH POINT, NC 27263-2031

BLOOMSBURG METAL COMPANY
P O BOX 450
WILKES BARRE, PA 18703-0450

BNP MEDIA
PO BOX 2600
TROY, MI 48007-2600

BO'S HYDRAULIC SERVICE
1138 HUEL MATTHEWS HWY.
SOUTH BOSTON, VA 24592-7124

BOOKWALTER BROTHERS
BOX 252
MAPLETON DEPOT, PA 17052-0252

BOWLING LOGGING & CHIPPING, INC.
350 Bowling Lane
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BOYD BROS TRANSPORTATION INC
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BRIGHT PAGES
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WILMINGTON, DE 19850-5132

BROOKFIELD ENGINEERING
11 COMMERCE BLVD
MIDDLEBORO, MA 02346-1031

BROWNLEE TRUCKING, INC.
P.O. BOX 51
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BUCK KREIHS MARINE REPAIR LLC
P O BOX 53305
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BUCKMAN LABORATORIES, INC
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BUFFALO VALLEY SUPPLY CORP.
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Buccino & Associates Inc
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Building Materials Manufacturing Corporation
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Business Integrated Office Sol
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Metairie, LA 70001-1988

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C&W TRANS., INC.
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SALEM, VA 24153-4144

CAPP INC
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CAPP/USA
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CLIFTON HEIGHTS, PA 19018-2414

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HAMPDEN,, ME 04444-1942

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CHICAGO, IL 60675-5723

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CENTRAL LEWMAR, LLC
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CENTRAL MAINE POWER
PO BOX 1084
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CENTRAL MAINE REBUILDERS INC
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LIVERMORE FLS, ME 04254-0313

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CHAUVIN BROS TRACTOR INC
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CHEMTREAT, INC.
15045 COLLECTIONS CENTER DRIVE
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CIMSCO INC
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METAIRIE, LA 70055-9130

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CITY TREASURER'S OFFICE
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CITY OF WESTWEGO
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COLORMATE
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DGS FISCAL SERVICES
RICHMOND, VA 23218-0562

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COMPTROLLER OF MARYLAND
REVENUE ADMINISTRATION DIVISION
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Bill Cox
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CRYSTAL, INC.
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CTI-Communication Technologies, Inc.
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FALMOUTH, ME 04105-2222

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PORTLAND,, ME 04101-6404

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Carroll-Keller
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Lombard, IL 60148-4993

Document Page 22 of 41
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 c/o Statman Harris & Eyrich LLC
 200 W Madison St Ste 3820
 Chicago, IL 60606-3465

Central Maine Power Co
 Attn Bankruptcy Dept
 83 Edison Dr
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 Rolling Meadows, IL 60008-3718

ComEd Co.
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 OakBrook, IL 60523-1559

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Cousineau Forest Products Inc
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 722 E. MOUNTAIN ROAD
 HEGINS, PA 17938-9129

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DANVILLE READY MIX, LLC
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DAPARAK, INC.
 1224 EXECUTIVE BLVD
 CHESAPEAK, VA 23320-2888

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DEWBERRY & DAVIS
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 DINOSAW INDUSTRIAL PARK
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MECHANIC FALLS, ME 04256-6113

DOWNEAST ENERGY INC
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LISBON FALLS, ME 04252-1592

DOWNEAST RUBBER
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18 CASEY DRIVE
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2510 Waco Street
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EA ENGINEERING, SCIENCE, &
TECH, INC.
15 LOVETON CIRCLE
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EPAC SOFTWARE TECHNOLOGIES, INC.
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EAST GREENWICH, RI 02818-4361

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c/o Michael K. Perry
Warren Perry Narron Shackleford
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HOFFMAN MACHINE SHOP, INC.
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DANVILLE, VA 24543-5001

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6308 STATE ROUTE 61
SHAMOKIN, PA 17872-9657

J P & SONS
8233 River Road
Waggaman, Louisiana 70094-2320

J.M. HUBER CORPORATION
P.O. BOX 60020
Charlotte, NC 28260-0020

J.P. & SONS DREDGING, LLC
8233 River Road
Waggaman, Louisiana 70094-2320

JACKSON LEWIS LLP
ONE NORTH BROADWAY
WHITE PLAINS, NY 10601-2310

JACKSON LEWIS
P O BOX 34973
NEWARK, NJ 01789-4973

JAMES EAGEN & SONS COMPANY
200 W EIGHTH STREET
WYOMING, PA 18644-1610

JAMES R. REED & ASSOCIATES
770 Pilot House Drive
Newport News, VA 23606-1943

JARRETT WELDING COMPANY, INC.
954 GOODYEAR BOULEVARD
DANVILLE, VA 24541-2144

JDS Marketing Group LTD
5402 Chandley Farm Circle
Centreville, VA 20120-1239

JEVIC
PO BOX 13031
NEWARK, NJ 07188-3031

JEVIC TRANSPORTATION INC
PO BOX 13031
NEWARK, NJ 07188-3031

JIM CARVILLE
134 BOWDOINHAM RD
LISBON FALLS, ME 04252-6107

JLKENNEDY TRUCKING
P O BOX 506
KEARNY, NJ 07032-0506

JOBE & COMPANY, INC.
7677 CANTON CENTER DRIVE
BALTIMORE, MD 21224-2028

JOHN W. STONE OIL DISTRIBUTOR, LLC
PO BOX 2010
GRETNNA, LA 70054-2010

JOHN'S LIFT TRUCK TIRE SERVICE
500 SAND HILL ROAD
MONTOURSVILLE, PA 17754-9563

JR EQUIPMENT RENTAL CORP.
2812 JEFFERSON HWY.
JEFFERSON, LA 70121-3704

James River Equipment
P.O. Box 1567
Danville, VA 24543-1567

Jaws Transportation
P.O. Box 14
American Falls, ID 83211-0014

Jeffrey Hughart
c/o Huck Bouma PC
Attn Kathleen Ryding
1755 S Naperville Rd Ste 2000
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Jim Coleman, Ltd.
428 South Vermont Street
Palatine, IL 60067-6946

Jim Knight
One Northfield Plaza
Northfield, IL 60093-1251

John W. Stone Oil Distributor L.L.C.
405 Gretna Blvd. Suite 203
Gretna, LA 70053-4971

K M SMITH & SON
90 PINE HILL ROAD
MCVEYTOWN, PA 17051-9470

K-C LOGISTICS COMPANY
P O BOX 5533
FLORENCE, SC 29502-5533

KAMAN INDUSTRIAL TECH CORP
P.O. BOX 30672
HARTFORD, CT 06150-0672

KAMAN INDUSTRIAL TECHNOLOGIES
3012-E SOUTH ELM EUGENE STREET
GREENSBORO, NC 27406-4438

KAMAN INDUSTRIAL TECHNOLOGIES
P O BOX 74566
CHICAGO, IL 60690-8556

KAMIN, LLC
P.O. BOX 532408
CHARLOTTE, NC 28290-2408

KARCHNER TRUCKING INC.
6228 ELAINE AVENUE
Harrisburg, PA 17112-1766

KBF PRINT TECHNOLOGY
P.O. BOX 425
WILLIAMSPORT, PA 17703-0425

KEISTER CONSTRUCTION, INC.
2867 WEST BRANCH HIGHWAY
LEWISBURG, PA 17837-8229

KEYENCE CORPORATION OF AMERICA
CORPORATE HEADQUARTERS
50 TICE BLVD.
WOODVILLE LAKE, NJ 07677-7654

KEYSTONE COMMUNICATION
463 DUKE STREET
NORTHUMBERLAND, PA 17857-1825

KIPNIS ROSEN & BLOOM
5550 W. TOUHY AVE.
SKOKIE, IL 60077-3253

KLINGSPOR ABRASIVES, INC
P.O. BOX 2367
HICKORY, NC 28603-2367

KOGER AIR
2581 GREENSBORO ROAD
MARTINSVILLE, VA 24112-0676

KONECRANES INC
P O BOX 641807
PITTSBURGH, PA 15264-1807

KTM INDUSTRIES
2701 WEISS LANE
QUINCY, IL 62305-1111

KTM INDUSTRIES, INC.
c/o Michael A. Bickhaus
Schmiedeskamp, Robertson, Neu & Mitchell
P.O. Box 1069
Quincy, IL 62306-1069

Kaufman & Company LLC
101 Federal St
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Klaus Spindler Kunststofftechnik
GMBH
Bachstrasse 2A
Dreieich, Germany

Knight Inc
One Northfield Plaza Ste 400
Northfield, IL 60093-1215

LAB SAFETY SUPPLY INC
401 S WRIGHT RD
JANESVILLE, WI 53546-8729

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1900 CRESTWOOD BLVD #203
BIRMINGHAM, AL 35210-2057

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PO Box 8500-54302
Philadelphia, PA

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PHILADELPHIA, PA 19178-0001

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222 Sunset Avenue
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LEBELS HEATING & SHEET METAL
221 LINCOLN ST
LEWISTON, ME 04240-7897

LEWIS INDUSTRIAL SUPPLY CO
P O BOX 5750
HARRISBURG, PA 17110-0750

LIFT INC.
3745 HEMPLAND ROAD
MOUNTANVILLE, PA 17554-1545

LIFT-ONE ROANOKE
A DIVISON OF CAROLINA TRACTOR
7724 GARLAND CIRCLE
ROANOKE, VA 24019-1623

LIMAB North America Inc
9301-B MONROE ROAD
CHARLOTTE, NC 28270-2469

LISBON WATER DEPT
639 LISBON ST.
LISBON FALLS, ME 04252-1253

LOUISIANA MACHINERY
P O BOX 54942
NEW ORLEANS, LA 70154-4942

LOUISIANA TRANSPORTATION, INC.
P.O. BOX 712934
CINCINNATI, OH 81508

LOWE'S COMPANIES INC
P O BOX 530970
ATLANTA, GA 30353-0970

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Lisa Rogers
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MAC EQUIPMENT, INC.
36804 TREASURY CENTER
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MACMILLAN-SOBANSKI & TODD
ONE MARITIME PLAZA
TOLEDO, OH 43604-1879

MAINE CENTRAL RAILROAD, LEASE DIV.
P.O. BOX 4314
Boston, MA 02211-0001

MAINE OXY-ACETYLENE SUPPLY CO
22 ALBISTON WAY
Auburn, ME 04210-4864

MAINE RADIO, INC.
68 MUSSEY RD.
Scarborough, ME 04074-8921

MAINE STATE TREASURER
P.O. BOX 9112
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SECHELT, BC, CANADA V0N 3A6

MARQUIP
33758 TREASURY CENTER
Chicago, IL 60694-3700

MATHIEU SAW & TOOL INC
7 ENTERPRISE ST
LEWISTON, ME 04240-3503

MATTHEWS SANITATION SERVICES, LLC
1226 HUDSON ROAD
VIRGILINA, VA 24598-3190

MAX KENDALL LUMBER CO.
8261 Mountain Valley Rd.
Axton, VA 24054-3189

MCGEE CONSTRUCTION
537 HIGH STREET
W.GARDINER, ME 04345-3016

MCMASTER-CARR
6100 FULTON INDUSTRIAL BLVD.
ATLANTA, GA 30336-2852

MEADOW LARK AGENCY, INC.
PO BOX 50575
BILLINGS, MT 59105-0575

MELTON TRUCK LINES, INC.
DEPARTMENT 1974
TULSA, OK 74182-0001

MERCER TRANSPORTATION CO.
P. O. BOX 644011
Pittsburgh, PA 15264-4011

MERIT SOLUTIONS
1755 S. NAPERVILLE ROAD
WHEATON,, IL 60189-5844

METRO GROUP INC.
401 WEST 900 SOUTH
SALT LAKE CITY, UT 84101-2809

METSO PAPER, US ROLL SERVICES
25 BELOIT STREET
AIKEN, SC 29805-9376

METTLER TOLEDO PROCESS
261 BALLARDVALE ST
Wilmington, MA 01887-1039

MFT, INC.
P. O. Box 109
Laurel Fork, VA 24352-0109

MG AUTOMATION & CONTROLS CORP
P O BOX 23744
HARAHAN, LA 70183-0744

MICHAEL J. SIDOR & CO., INC.
527 S. MITCHELL AVENUE
ARLINGTON HEIGHTS, IL 60005-1811

MID STATES FREIGHT BROKERAGE
P.O. BOX 164
O'NEILL, NE 68763-0164

MID-STATE OCCUPATIONAL HEALTH
SERVICES,
2605 REACH ROAD
WILLIAMSPORT, PA 17701-4392

MILLWOOD, INC
986 TIBBETTS-WICK ROAD
GIRARD, OH 44420-1120

MILTON CAT
16 PLEASANT HILL RD
SCARBOROUGH, ME 04074-8718

MIRROR POLISHING & PLATING
CO., INC.
346 HUNTINGDON AVENUE
WATERBURY, CT 06708-1430

MODERN BUSINESS MACHINES CO
425 MARKET
SUNBURY, PA 17801-2306

MONSON-SHURTLEFF COMPANIES
P.O. BOX 14010
Lewiston, ME 04243-9537

MORAN INDUSTRIES, INC
P O BOX 295
WATSONTOWN, PA 17777-0295

MORINS AUTO PARTS INC
5 GILMAN AVE
BRUNSWICK, ME 04011-1953

MOTION INDUSTRIES INC
190 RAND RD
PORTLAND, ME 04102-1408

MOTION INDUSTRIES INC
P O BOX 404130
Atlanta, GA 30384-4130

MOTION INDUSTRIES, INC.
P.O. BOX 2269
KERNERSVILLE, NC 27285-2269

MOUNTAIN MACHINE WORKS
2589 HOTEL RD
AUBURN, ME 04210-8822

MOYER ELECTRONIC SUPPLY COMP INC
P O BOX 1164
POTTSVILLE, PA 17901-7164

MSC INDUSTRIAL SUPPLY CO
170 US RTE 1 SUITE 220
FALMOUTH, ME 04105-2136

MSC INDUSTRIAL SUPPLY CO INC
DEPT CH 0075
Palatine, IL 60055-0075

MSC Industrial Supply Co
75 Maxes Road
Melville NY 11747-3151

MULTI-HOUSING WORLD
PO BOX 88938
CHICAGO, IL 60695-1938

MULTI-WALL PACKAGING CORP.
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SALISBURY, NC 28144-3012

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CITY OF SUNBURY
SUNBURY, PA 17801-3134

MUNZING, LLC.
1455 BROAD STREET
BLOOMFIELD, NJ 07003-3047

MUTIMER INDUSTRIAL SALES
P O BOX 6264
WYOMISSING, PA 19610-0264

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Tampa Springs, FL 34689-6209

Massachusetts Port Authority
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GREENSBORO, NC 27403-2121

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Chicago, IL 60654-4746

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West Dundee, IL 60118-9121

Modern Management Inc
253 Commerce Drive
Grayslake, IL 60030-7823

Munce's Superior Inc.
620 Main Street
Gorham, NH 03581-4900

N C HUNT INC
10 CCC CAMP RD
JEFFERSON, ME 04348-4055

N H BRAGG & SON
P.O. BOX 927
Bangor, ME 04402-0927

NAPA AUTO PARTS
210 LISBON RD
LISBON FALLS, ME 04250-6072

NATIONAL ROOFING SERVICE CORP.
CHICAGO, IL 60678-0001

NATIONAL VISION INC
SAFETY EYEWEAR PROGRAM
P O Box 1919
LAWRENCEVILLE, GA 30046-1919

NATIONAL WELDERS SUPPLY
1375 GOODYEAR BLVD.
DANVILLE, VA 24541-2176

NAVISITE, INC
P.O. BOX 10138
UNIONDALE, NY 11555-0138

NES EQUIPMENT
P O BOX 8500-1226
Philadelphia, PA 19178-0001

NES Rental
5440 N Cumberland Ste 200
Chicago, IL 60656-4711

NEW PENN MOTOR EXPRESS INC
625 S. FIFTH AVE.
PO BOX 630
Lebanon, PA 17042-0630

NEW SOUTH LUMBER CO., INC.
4408 Mt. Hermon Rock Creek Rd.
Graham, NC 27253-8909

NEWELL NORMAND SHERIFF & TAX
COLLECTOR
P O BOX 248
GRETNNA, LA 70054-0020

NEWELL NORMAND, SHERIFF AND
EX-OFFICIO T
PO BOX 30014
TAMPA, FL 33630-3014

NIELSEN BUSINESS MEDIA
PO BOX 88915
CHICAGO, IL 60695-1915

NILO ELECTRICAL CONTRACTORS, LLC
P.O. BOX 65
BARCLAY, MD 21607-0065

NIVERT METAL SUPPLY, INC.
KEYSTONE INDUSTRIAL PARK
Scranton, PA 18512-0599

NMHG - 90133825290
P.O. BOX 643749
Pittsburgh, PA 15264-3749

NMHG - 90133859828
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DANBURY, CT 06810-5107

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2800 THOROLD TOWNLINE ROAD
NIAGARA FALLS, ON L2E 6S4

NORMAN E. BUCK & SONS
200 MAIN STREET
Watsontown, PA 17777-1631

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P. O. BOX 25000
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NORTH CENTRAL SERVICES, INC.
829 ROUTE 15 HIGHWAY
WILLIAMSPORT, PA 17702-8550

NORTHERN TOOL & EQUIPMENT
P.O. BOX 5219
Carol Stream, IL 60197-5219

NORTHERN UTILITIES
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NORTHSTAR POWER DISTRIBUTION INC
2059 PAXTON STREET
HARVEY, LA 70058-5911

NU LITE ELECTRICAL
WHOLESALEERS INC.
PO BOX 62600
New Orleans, LA 70162-2600

NYEMASTER, GOODE, WEST, HANSSELL
& O'BRIEN
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DES MOINES, IA 50309-3817

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Chicago, IL 60680-9261

NoFire Technologies Inc
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Upper Saddle River, NJ 07458-2301

Northeast Rep Group
James Brangiaforte
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Reading, MA 01867-0712

Northfield Plaza
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OAKES COFFEE & WATER
135 S. FOURTH ST
SUNBURY, PA 17801-2725

OLD DOMINION
500 Old Dominion Way
Thomasville, NC 27360-8923

OLESON SAW TECHNOLOGY INC
609 MAIN ST
Westbrook, ME 04092-4143

OMEGA ENGINEERING, INC.
P. O. BOX 405369
Atlanta, GA 30384-5369

ONE COMMUNICATIONS
313 Boston Post Road West
Marlboro, MA 01752-4612

ONE SOURCE STAFFING SOLUTIONS
1124 HIGHWAY 315
WILKES-BARRE, PA 18702-6943

ORKIN INC. D-9489544
137B CANVASBACK STREET
Saint Rose, LA 70087-4010

OVERHEAD DOOR CO
533 RIVERSIDE IND PKY
PORTLAND, ME 04103-1417

OccHealth
723 Piney Forest Road
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P & S TRANSPORTATION
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PA DEPT OF LABOR & INDUSTRY - L
BUREAU OF PENNSAFE
Harrisburg, PA 17106-8577

PA Department of Environmental Protection
c/o Amy Ershler, Assistant Counsel
208 West Third Street
Williamsport, PA 17701-6441

PAC STRAPPING PRODUCTS, INC.
307 NATIONAL ROAD
EXTON, PA 19341-2647

PACIFIC GULF WIRE ROPE INC
1504 ENGINEERS RD
BELLE CHASSE, LA 70037-3129

PACKARD TRANSPORT INC
PO BOX 380
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PARADIGM LABS, INC.
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PINE GROVE, PA 17963-0138

PARATHERM CORPORATION
4 PORTLAND ROAD
WEST CONSHOHOCKEN, PA 19428-2717

PATRICK J KELLY DRUMS, INC.
6226 PIDCOCK CREEK ROAD
NEW HOPE, PA 18938-9314

PATRICK S CHIBOROSKI
1277 STATE ROUTE 61
SUNBURY, PA 17801-6156

PEIFER'S FIRE PROTECTION INC.
P.O. BOX 37
PILLOW, PA 17080-0037

PENN FIRE PROTECTION INC
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SELINSGROVE, PA 17870-7908

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ACCOUNTING OPTION 3
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2621 DRYDEN ROAD
DAYTON, OH 45439-1661

PFS CORPORATION
1507 Matt Pass
Cottage Grove, WI 53527-8962

PFS CORPORATION
P.O. BOX 14346
Madison, WI 53708-0346

PHILLIPS GARAGE, INC.
119 EAST MAIN STREET
SUDLERSVILLE, MD 21668-1807

PIEDMONT PRINTING & GRAPHICS, INC.
521 MONROE STREET
DANVILLE, VA 24541-1017

PINE ENVIRONMENTAL SERVICE, INC.
P O BOX 943
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PINE PRODUCTS, INC.
P. O. Box 5471
Martinsville, VA 24115-5471

PINE STATE GROUP, INC.
P. O. BOX 789
EDEN, NC 27289-0789

PITNEY BOWES - 6305106
P.O. BOX 856460
Louisville, KY 40285-6460

PITNEY BOWES - 8000-9000-0423-2991
P O BOX 856390
Louisville, KY 40285-6390

PITNEY BOWES INC.
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RICHMOND, VA 23231-3431

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PPL ELECTRIC UTILITIES CORP
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332 RINGGOLD INDUSTRIAL PKY
DANVILLE, VA 24540-5548

PRECISION SCALE SYSTEMS, INC.
P. O. BOX 819
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1841 PIEDMONT ROAD
MARIETTA, GA 30066-4299

PRI ASPHALT TECHNOLOGIES, INC.
6408 BADGER DRIVE
Tampa, FL 33610-2004

PRIME INC
2740 N Mayfair
Springfield, MO 65803-5084

PROCESSFLO
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WILMINGTON, DE 19804-3561

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PROFESSIONAL SERVICE
INDUSTRIES, INC.
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425 CAREDEAN DRIVE
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R & L CARRIERS INC
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Columbus, OH 43271-3153

R C BLOCH TIMBER HARVESTING
91 HILL ROAD
Hegins, PA 17938-9122

R J ENTERPRISES
PO BOX 82
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R.C. STAHLNECKER CO.
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RAIN FOR RENT BATON ROUGE
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P.O. BOX 2241
CAROL STREAM, IL 60132-0001

REILLY ELECTRICAL SUPPLY INC
ABA 043000096
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REYCHEM COMPANY
19568 FRANKLIN TURNPIKE
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P O BOX 2825
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MILLERSBURG, PA 17061-9133

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329 Westover Drive
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ROADWAY EXPRESS INC
P.O. BOX 93151
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ROBERT MYERS
P O BOX 182
LAPORTE, PA 18626-0182

ROEHL TRANSPORT INC
22733 NETWORK PLACE
Chicago, IL 60673-1227

ROYCE INTERNATIONAL
35 CARLTON AVE
RUTHERFORD, NJ 07073-1613

Rally Capital Services LLC
350 N LaSalle Street
Chicago, IL 60654-5126

Regency Office Products
5505 Creedmoor Rd
Raleigh, NC 27612-6352

Robert A Kaye
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Buffalo Grove, IL 60089-7498

S&M TIMBER PRODUCTS, LLC
996 Strickler Road
Mifflinburg, PA 17844-7529

S. D. MYERS
180 SOUTH AVENUE
TALLMADGE, OH 44278-2864

S. E. BURKS SALES COMPANY
2518 WACO STREET
RICHMOND, VA 23294-3716

SAFETY KLEEN CORP
P O BOX 650509
Dallas, TX 75265-0509

SEALS UNLIMITED INC
2 EVERGREEN DR
PORTLAND, ME 04103-1066

SEBAGO PACIFIC, INC
PO BOX 1657
NAPLES, ME 04055-1657

SELAS HEAT TECHNOLOGY CO. INC.
130 KEYSTONE DRIVE
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P.O. BOX 7247-6355
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SHERBROOKE TECH & SERVICE INC.
537 RUE DU PARC INDUSTRIEL
SHERBROOKE, QUEBEC J1C0J2

SHINGLE AND GIBB
845 LANCER DRIVE
MOORESTOWN, NJ 08057-4230

SIMPLEXGRINNELL LP
DEPT. CH 10320
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SISTERS OF CHARITY HEALTH SYSTEM
DBA WORKMED
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CYNTHIANA, KY 41031-6037

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SPRAGUE ENERGY CORP
P.O. BOX 414380
Boston, MA 02241-0001

SPRAYING SYSTEMS CO INC
P.O. BOX 5046
MANCHESTER, NH 03108-5046

SPRAYING SYSTEMS CO.
C/O JOHN WEIR & ASSOCIATES
221 RUTHERS RD., SUITE 204
RICHMOND, VA 23235-5395

ST MARYS CARBON COMPANY
259 EBERL STREET
ST MARYS, PA 15857-1696

ST. MARYS HEALTH SYSTEM
77 BATES STREET
LEWISTON, ME 04240-7071

STAPLES BUSINESS ADVANTAGE
P.O BOX 415256
Boston, MA 02241-0001

STATE OF LOUISIANA
P O BOX 60081
New Orleans, LA 70160-0081

STERLING COMMERCE
P.O. BOX 73199
CHICAGO, IL 60673-0001

STEVE BUCK CONSULTING, LLC
20 OAKMONT PLACE
MEDIA, PA 19063-2565

STONE PIGMAN WALther
WITTMANN L.L.C.
Attn John M Landis
546 CARONDELET STREET
New Orleans, LA 70130-3588

SUN-JOURNAL/SUNDAY
PO Box 4400
Lewiston, ME 04243-4400

SUNBURY MOTOR CO
943 N. 4th St.
SUNBURY, PA 17801-1217

SUNCOM INDUSTRIES INC.
128 Water Street
Northumberland, PA 17857-1941

SUNRISE HITEK SERVICE, INC.
5915 N NORTHWEST HIGHWAY
CHICAGO, IL 60631-2644

SWECO
C/O HAMILTON EASTER INC.
26 MUSIC FAIR RD.
OWINGS MILL, MD 21117-3603

SWECO
P.O. BOX 1509
FLORENCE, KY 41022-1509

SWECO INC
PO BOX 200132
Dallas, TX 75320-0132

SchaeferRolls Inc
P.O. BOX 697
FARMINGTON, NH 03835-0697

Secretary of State
Jesse White
Index Dept
111 E Monroe
Springfield, IL 62756-0001

Shell Energy North America (US), LP
c/o Jennifer M Gore, Shell Oil Company
909 Fanmin, Plaza Level 1
Houston TX 77010-1014

Sirius Business Software Inc
42 Birchwood Dr
Palos Park, IL 60464-1573

Sperling & Slater
55 W Monroe St
Suite 3200
Chicago, IL 60603-5072

Staffing Now
200 W Adams St
Chicago, IL 60606-5208

State of Maine
Bureau of Revenue Services
Compliance Division
PO Box 9101
Augusta, ME 04333-0001

Sterling Commerce Inc
4600 Lakehurst Ct
Dublin, OH 43016-2248

TANDEM TRANSPORT CORP
NW 7939
Minneapolis, MN 55485-0001

TAS ELEVATOR REPAIR CO
308 4TH ST
SUMMERDALE, PA 17093-8002

TASSIN'S EQUIPMENT REPAIR
1101 AVE H
WESTWEGO, LA 70094-5013

TATE ENGINEERING SYSTEMS, INC.
7715 GARLAND CIRCLE
ROANOKE, VA 24019-1631

TECH TRANSPORT INC
P O BOX 431
MILFORD, NH 03055-0431

THAYER CORP
1400 HOTEL RD.
Auburn, ME 04210-4026

THE COE MANUFACTURING COMPANY
P O BOX 70434
CLEVELAND, OH 44190-0434

THE JOHNSTON DANDY CO INC
158 MAIN ST
LINCOLN, ME 04457-1523

THE LAW OFFICES OF BRIAN IRA
TANENBAUM, LTD
2970 MARIA AVENUE
NORTHBROOK, IL 60062-2017

THE STRAINRITE COMPANIES
65 FIRST FLIGHT DR
AUBURN, ME 04210-9049

THE UNIVERSITY OF MAINE
THE UNIVERSITY OF MAINE
ORONO, ME 04469-5703

THICK-N-THIN LUMBER & SALES
546 SUTHERLAND POND RD
SABATTUS, ME 04280-4834

THOMAS J. WIESZKOWIAK SALES &
SERVICE
P.O. BOX 396
SUNBURY, PA 17801-0396

THOMAS PUBLISHING COMPANY
DEPT. CH 14193
PALATINE, IL 60055-4193

THOMPSON TIRE COMPANY
105 CENTRE COURT
RADFORD, VA 24141-5124

TIGER DIRECT aka
GLOBAL COMPUTER SUP.
7795 W FLAGLER ST
MIAMI, FL 33144-2359

TILLEY CHEMICAL COMPANY, INC.
P O BOX 75078
BALTIMORE, MD 21275-5078

TINIUS OLSEN TESTING MACHINE CO.
P.O. Box 7780-1204
Philadelphia, PA 19182-0001

TK GROUP INC
308 W STATE ST SUITE 250
ROCKFORD, IL 61101-1140

TM Worldwide LP
H-9700 Szombathely
2 Nike's Street
Hungary

TMC MATERIALS INC.
167 SOUTHWEST CUTOFF
WORCESTER, MA 01604-2728

TOP NOTCH CNC MACHINING
543 W. MARKET STREET
BEAVERTOWN, PA 17813-9601

TOTAL PLASTICS, INC.
ACCOUNTS RECEIVABLE
23559 NETWORK PLACE
Chicago, IL 60673-1235

TOTAL QUALITY LOGISTICS
P O BOX 634558
Cincinnati, OH 45263-4558

TOWN OF LISBON
300 LISBON RD
LISBON, ME 04250-6813

TOWN OF TOPSHAM
100 MAIN STREET
TOPSHAM, ME 04086-1209

TOYOTA FINANCIAL SERVICES
COMMERCIAL FINANCE
DEPT. 2431
Carol Stream, IL 60132-2431

TRANSPORT FACTORING, INC.
PO BOX 167648
IRVING, TX 75016-7648

TRATE'S SURPLUS
241 ARCH STREET
MILTON, PA 17847-1215

TREASURER OF STATE OF MAINE
24 State House Station
Augusta, ME 04330-0016

TRG Services Inc
The Results Group
800 West El Camino Real
Mountain View, CA 94040-2567

TRINITY TRANSPORT, INC.
14413 COLLECTIONS CENTER DRIVE
CHICAGO, IL 60693-0144

TROJAN TUBE SALES &
FABRICATIONS, INC.
161 W. WATER ST.
MUNCY, PA 17756-1011

TRU-BILT LUMBER COMPANY
160 S 10TH
SUNBURY, PA 17801-2898

Tandem Transport Corp
Attn Aaron J Kesyon, Atty
PO Box 180
St Louis, MI 48880-0180

The Glidden Company
dba ICI Paints
15885 W Sprague Rd
HQW Rm#A105
Strongsville, OH 44136-1772

Tiger Direct.Com
PO Box 449001
c/o Syx Services
Miami, FL 33144-9001

TigerDirect.com
7795 West Flagler Street
Miami, FL 33144-2359

Toyota Motor Credit Corporation/Toyota Finl
Lexus Financial Services
19001 S. Western Ave. WF-21
Torrance, CA 90501-1106

Traux Robles & Baldwin
Appraisers
3045 Ridgelake Drive
Metairie, LA 70002-4969

Treasurer, State of Maine
24 STATE HOUSE STATION
Augusta, ME 04333-0024

UGI ENERGY SERVICES INC.
C/O ENERGY SERVICES FUNDING
Philadelphia, PA 19182-7032

ULINE
2200 S. LAKESIDE DRIVE
WAUKEGAN, IL 60085-8311

UNDERWRITERS LABORATORIES, INC.
P. O. BOX 75330
Chicago, IL 60675-5330

UNIFIRST CORPORATION
526 PINEY GROVE ROAD
KERNERSVILLE, NC 27284-2518

UNISOURCE WORLDWIDE, INC.
P.O. BOX 409884
Atlanta, GA 30384-9884

UNITED ASPHALT CO.
P.O. BOX 291
CEDAR BROOK, NJ 08018-0291

UPS
Lockbox 577
Carol Stream, IL 60132-0001

UPS SUPPLY CHAIN SOLUTIONS, INC.
P.O. BOX 34486
LOUISVILLE, KY 40232-4486

USA MOBILITY
P.O. BOX 4062
Woburn, MA 01888-4062

USDA FOREST SERVICE
P.O. BOX 894183
Los Angeles, CA 90189-4183

Underwriters Laboratories Inc
c/o Legal Dept
333 Pfingsten Road
Northbrook, IL 60062-2096

Utilil Northern Utilities
Attn Bankruptcy Dept
PO Box 2025
Springfield, MA 01102-2025

Univar USA Inc
Attn: Cherri James
Pob 34325
Seattle WA 98124-1325

Univar USA Inc.
175 Terminal Road
Providence, RI 02905-5500

V TRANS
1221 32ND AVE. SUITE 201
LACHINE, QC H8T 3H2

VALSPAR CORP LOCKBOX 676996
P.O.BOX 676996
Dallas, TX 75267-6996

VAUGHAN MECHANICAL, INC.
P. O. BOX 960
DANVILLE, VA 24543-0960

VELOCITY COLOR
841 NORTH PRINCE STREET
LANCASTER, PA 17603-2751

VERIZON - 434-797-1321
P.O. BOX 660720
Dallas, TX 75266-0720

VERIZON - 434-799-5714
P.O. BOX 660720
Dallas, TX 75266-0720

VERIZON - 570-286-5831
P.O. BOX 660720
Dallas, TX 75266-0720

VERIZON 434-792-9779
PO BOX 660720
Dallas, TX 75266-0720

VERIZON 434-793-8719
P.O. BOX 660720
Dallas, TX 75266-0720

VERIZON ACCT # 000987861453 79Y
P.O. BOX 660720
Dallas, TX 75266-0720

VICCINO'S PIZZA
300 HAPP ROAD
NORTHFIELD, IL 60093-3463

(p) VIRGINIA DEPARTMENT OF TAXATION
P O BOX 2156
RICHMOND VA 23218-2156

VWR SCIENTIFIC PRODUCTS
P.O. BOX 640169
Pittsburgh, PA 15264-0169

Valley National Gases LLC
P O Box 6628
Wheeling, WV 26003-0639

Viccino's Pizza
PO Box 422
Glenview, IL 60025-0422

W.E. AUBUCHON COMPANY, INC.
P.O. BOX 981074
Boston, MA 02298-1074

WALTER L STUCK
ROGER L. STUCK
13381 ROUTE 35
RICHFIELD, PA 17086-8705

WALTER LINDENMUTH LUMBER CO
458 HINKEL ROAD
Ashland, PA 17921-0059

WATSONTOWN TRUCKING COMPANY
60 BELFORD BOULEVARD
MILTON, PA 17847-9701

WELLS FARGO
ACCOUNTS RECEIVABLE
San Francisco, CA 94120-7777

WELLS FARGO FINANCIAL CAPITAL A/R
P O BOX 7777
San Francisco, CA 94120-7777

WEST BRANCH RENT ALL
441 N 10TH ST
LEWISBURG, PA 17837-1319

WEST BRANCH SECURITY SYSTEMS, LTD
201 BASIN STREET
WILLIAMSPORT, PA 17701-5360

WEST INDUSTRIAL SERVICES
P.O. BOX 550
LITTLETON, NC 27850-0550

WEST MOTOR FREIGHT OF PA
PO BOX 380
POTTSVILLE, PA 17901-0380

WESTERN EXPRESS, INC.
DEPT. 54
Nashville, TN 37230

WESTERN STATES RCA
465 FAIRCHILD DRIVE
MOUNTAIN VIEW, CA 94043-2250

WHITE SPRINGS REPAIR
Ralph K. Zimmerman
1160 State Route 104
Mifflinburg, PA 17844-8201

WILLIAMS SUPPLY
511 NORTH VIRGINIA AVE
COLLINSVILLE, VA 24078

WILLIAMSPORT ELECTRIC INC
3728 RT 15 HWY
MONTGOMERY, PA 17752-9641

WINDWARD PETROLEUM
PO BOX 31310
Hartford, CT 06150-1310

WINTER LUMBER CO.
6765 PLEASANT VALLEY ROAD
COGAN STATION, PA 17728-8551

WOMACK ELECTRIC SUPPLY.
P.O. Box 521
Danville, VA 24543-0521

WORKFORCE TIEMPS
358 MARKET ST.
SUNBURY, PA 17801-3404

WRIGHT PIERCE ENGINEERS
99 MAIN ST
TOPSHAM, ME 04086-1292

WYATT ELECTRIC MOTOR REPAIR
P.O. BOX 572
DANVILLE, VA 24543-0572

Wausau Insurance Companies
PO Box 0581
Carol Stream, IL 60132-0001

Western Oilfields Supply Co., Inc
dba Rain for Rent
Pob 2248
Bakersfield CA 93303-2248

Western States RCA
1098 Foster City Blvd
Foster City, CA 94404-2300

William Griesbach
c/o Huck Bouma PC
Attn Kathleen Rydling
1755 S Naperville Rd Ste 2000
Wheaton, IL 60189-5844

WorldWide Integrated Supply
Chain Solutions Inc dba 3PL Corp
Paul Winget
3611 109th Street
Urbandale, IA 50322-8102

XEROX
P. O. BOX 660501
Dallas, TX 75266-0501

XEROX
P.O. BOX 802555
CHICAGO, IL 60680-2555

XPEDX
13745 COLLECTIONS DRIVE CENTER
CHICAGO, IL 60693-0137

XPEDX
613 MAIN ST
WILMINGTON, MA 01887-3215

Xpedx
Attn: Susan Gaffral
211 House Ave
Camp Hill PA 17011-2323

YEAGER SUPPLY, INC.
1440 N. 6TH STREET
READING, PA 19601-1227

YRC Inc
RMS Bankruptcy Recovery Services
PO Box 5126
Timonium, Maryland 21094-5126

Yellow Transportation
P.O. BOX 5901
Topeka, KS 66605-0901

ZARTMAN CONSTRUCTION INC
3000 POINT TOWNSHIP DRIVE
NORTHUMBERLAND, PA 17857-8864

ZEP MANUFACTURING CO
P.O. BOX 3338
Boston, MA 02241-0001

Barry A Chatz
Arnstein & Lehr
120 South Riverside Plaza Ste 1200
Chicago, IL 60606-3910

Charles J Micoleau
Curtis Thaxter
1 Canal Plaza
Suite 1000
Portland, ME 04101-6404

David K Welch
Crane Heyman Simon Welch & Clar
135 S Lasalle St
Suite 3705
Chicago, IL 60603-4101

Jeffrey C Dan
Crane Heyman Simon Welch & Clar
135 S Lasalle St Ste 3705
Chicago, IL 60603-4101

Scott R Clar
Crane Heyman Simon Welch & Clar
135 S Lasalle Suite 3705
Chicago, IL 60603-4101

William T Neary
Office of the U.S. Trustee, Region 11
219 S Dearborn St
Room 873
Chicago, IL 60604-1702

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

Department of the Treasury
Internal Revenue Service
Centralized Insolvency Operations
PO Box 21126
Philadelphia PA 19114

(d) UNITED STATES TREASURY
Department of the Treasury
Cincinnati, OH 45999-0039

VIRGINIA DEPARTMENT OF TAXATION
P. O. BOX 1777
Richmond, VA 23218-1777

(d)VIRGINIA DEPARTMENT OF TAXATION
P. O. BOX 2185
Richmond, VA 23218-2185

Addresses marked (c) above for the following entity/entities were corrected
as required by the USPS Locatable Address Conversion System (LACS).

CIANBRO CORP
32 HUNNEWELL SQUARE
PITTSFIELD, ME 04967

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)3PL Corp.

(u)Bank of America, N.A.

(u)Barry A. Chatz as Chapter 7 Trustee for th

(u)Building Materials Manufacturing Corporati
dba U.S. Intec, et al.

(u)Corn Products International, Inc.

(u)Crane, Heyman, Simon, Welch & Clar

(u)Development Specialists Inc

(u)Electric Motor Shop

(u)Equivoice, Inc.

(u)Federal Insurance Company

(u)Kipnis Rosen & Bloom Ltd

(u)The Official Committee of Unsecured Credit

(u)United Steel, Paper and Forestry, Rubber,
P. O. BOX 13136
Newark, NJ 07101-5636

(d)ACC BUSINESS
P. O. BOX 13136
Newark, NJ 07101-5636

(d)AEP INDUSTRIES INC
925 WESTCHESTER AVE.
WHITEPLAINES, NY 10604-3507

(d)ANDRITZ INC
1115 Northmeadow Parkway
Roswell, GA 30076-3857

(d)ATLANTIC SWEETNER COMPANY, INC.
P.O. BOX 1146
HAMMONTON, NJ 08037-5146

(d)Andritz Inc.
1115 Northmeadow Parkway
Roswell, GA 30076-3857

(u)Brenntag Northeast, Inc.

(d)CON-VEY KEYSTONE, INC.

(d)D.N. LUKENS

P.O. BOX 1399

P.O. BOX 847110

ROSEBURG, OR 97470-0340

BOSTON, MA 02284-7110

(d)DENVER INTERMODAL EXPRESS
10700 E. 40TH AVENUE
DENVER, CO 80239-3221

(d)FASTENAL COMPANY
P O BOX 978
WINONA, MN 55987-0978

(d)FASTENAL COMPANY
P. O. BOX 978
WINONA, MN 55987-0978

(d)MOTION INDUSTRIES INC.
P.O. BOX 404130
ATLANTA, GA 30384-4130

(d)PROGRESSIVE SYSTEMS INC
800 McKinley St NW
Anoka, MN 55303-1162

(d)TECH TRANSPORT, INC
P O BOX 431
MILFORD, NH 03055-0431

(d)TECH TRANSPORT, INC.
P. O. BOX 431
MILFORD, NH 03055-0431

(u)VBS, INC.
Material Handling Equipment
PO Box 630364
Baltimore, VA 23263-0364

(d)ZEP MANUFACTURING COMPANY
P. O. BOX 3338
Boston, MA 02241-0001

End of Label Matrix
Mailable recipients 682
Bypassed recipients 30
Total 712